

540 W. Madison Street, Suite 1800  
Chicago, IL 60661  
USA

Structured Asset Units Repackagings (SATURNS)  
DPL (II) Capital Security Backed  
Series 2002-4

Statement Date: 01-Sep-09  
Payment Date: 01-Sep-09  
Prior Payment: 02-Mar-09  
Next Payment: 01-Mar-10  
Record Date: 15-Aug-09

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Issue Id:	SAT00204	Statements to Certificateholders	Page(s)	Closing Date:	25-Apr-02
Monthly Data File		Cash Reconciliation Summary	Page 2	First Payment Date:	3-Sep-02
Name:	SAT00204_200909_3.ZIP	Bond Interest Reconciliation	Page 3	Rated Final Payment: Date:	1-Sep-31
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Parties to The Transaction

Depositor: MS Structured Asset Corp  
Underwriter: Morgan Stanley Capital Services, Inc  
Rating Agency: Moody's Investors Service, Inc./Standard & Poor's, Inc.

Information is available for this issue from the following sources

LaSalle Global Trust Services Web Site	www.etrustee.net
LaSalle Global Trust Services Factor Line	800.246.5761

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WAC: 8.091000%  
WAMM: 528

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Grantor Trust

Class	Original Face Value (1)	Opening Balance	Principal Payment	Principal Adj. or Loss	Negative Amortization	Closing Balance	Interest Payment (2)	Interest Adjustment	Pass-Through Rate
CUSIP		Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Factor per \$ 1000	Next Rate(3)
A UNIT 80410C208	42,500,000.00	42,500,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	42,500,000.00 1000.000000000	1,700,000.00 40.000000000	0.00 0.000000000	8.000000000% Fixed
B UNIT 80410CAA7	42,500,000.00 N	42,500,000.00 1000.000000000	0.00 0.000000000	0.00 0.000000000	0.00 0.000000000	42,500,000.00 1000.000000000	19,337.50 0.455000000	0.00 0.000000000	0.091000000% Fixed
Total	42,500,000.00	42,500,000.00	0.00	0.00	0.00	42,500,000.00	1,719,337.50	0.00	

Total P&I Payment

1,719,337.50

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**Cash Reconciliation Summary**

Interest Summary	
Current Scheduled Interest	1,719,337.50
Less Deferred Interest	0.00
Less PPIS Reducing Scheduled Int	0.00
Plus Gross Advance Interest	0.00
Less ASER Interest Adv Reduction	0.00
Interest Not Advanced (Current Period)	0.00
Less Other Adjustment	0.00
<b>Total</b>	<b>1,719,337.50</b>
<b>Unscheduled Interest:</b>	
Prepayment Penalties	0.00
Yield Maintenance Penalties	0.00
Other Interest Proceeds	0.00
<b>Total</b>	<b>0.00</b>
Less Fee Paid To Servicer	0.00
Less Fee Strips Paid by Servicer	0.00
<b>Less Fees &amp; Expenses Paid By/To Servicer</b>	
Special Servicing Fees	0.00
Workout Fees	0.00
Liquidation Fees	0.00
Interest Due Serv on Advances	0.00
Recoup of Prior Advances	0.00
Misc. Fees & Expenses	0.00
	0.00
<b>Total Unscheduled Fees &amp; Expenses</b>	<b>0.00</b>
<b>Total Interest Due Trust</b>	<b>1,719,337.50</b>
<b>Less Fees &amp; Expenses Paid By/To Trust</b>	
Trustee Fee	0.00
Fee Strips	0.00
Misc. Fees	0.00
Interest Reserve Withholding	0.00
Plus Interest Reserve Deposit	0.00
<b>Total</b>	<b>0.00</b>
<b>Total Interest Due Certs</b>	<b>1,719,337.50</b>

Principal Summary		
<b><u>Scheduled Principal:</u></b>		
Current Scheduled Principal	0.00	
Advanced Scheduled Principal	0.00	
Scheduled Principal	0.00	
<b><u>Unscheduled Principal:</u></b>		
Curtailments	0.00	
Prepayments in Full	0.00	
Liquidation Proceeds	0.00	
Repurchase Proceeds	0.00	
Other Principal Proceeds	0.00	
Total Unscheduled Principal	0.00	
Remittance Principal	0.00	
Remittance P&I Due Trust	1,719,337.50	
Remittance P&I Due Certs	1,719,337.50	
<b>Pool Balance Summary</b>		
	Balance	Count
Beginning Pool	42,500,000.00	2
Scheduled Principal	0.00	0
Unscheduled Principal	0.00	0
Deferred Interest	0.00	
Liquidations	0.00	0
Repurchases	0.00	0
Ending Pool	42,500,000.00	2

Servicing Fee Summary		
Current Servicing Fees	0.00	
Plus Fees Advanced for PPIS	0.00	
Less Reduction for PPIS	0.00	
Plus Delinquent Servicing Fees	0.00	
Total Servicing Fees	0.00	
PPIS Summary		
Gross PPIS	0.00	
Reduced by PPIE	0.00	
Reduced by Shortfalls in Fees	0.00	
Reduced by Other Amounts	0.00	
PPIS Reducing Scheduled Interest	0.00	
PPIS Reducing Servicing Fee	0.00	
PPIS Due Certificate	0.00	
Advance Summary (Advance Made by Servicer)		
	Principal	Interest
Prior Outstanding	0.00	0.00
Plus Current Period	0.00	0.00
Less Recovered	0.00	0.00
Less Non Recovered	0.00	0.00
Ending Outstanding	0.00	0.00

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**Bond Interest Reconciliation**

Class	Accrual		Pass Thru Rate	Accrued Certificate Interest	Deductions			Additions				Distributable Certificate Interest (2)	Interest Payment Amount	Current Period (Shortfall)/ Recovery	Remaining Outstanding Interest Shortfalls	Credit Support	
	Method	Days			Allocable PPIS	Deferred & Accretion Interest	Interest Loss/Exp	Prior Int. Short- falls Due	Int Accrual on Prior Shortfall (3)	Prepay- ment Penalties	Other Interest Proceeds (1)					Original	Current(4)
A UNIT	30/360	180	8.000000000000%	1,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700,000.00	1,700,000.00	0.00	0.00	NA	NA
B UNIT	30/360	180	0.09100000000%	19,337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,337.50	19,337.50	0.00	0.00	NA	NA
															</		

(1) Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

(2) Accrued - Deductions + Additions Interest

(3) Includes interest accrued on outstanding Interest Shortfalls and/or Loss Allocations. Where applicable.

(4) Determined as follows: (A) the ending balance of all the classes less (B) the sum of (i) the ending balance of the class and (ii) the ending balance of all classes which are not subordinate to the class divided by (A).

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*Other Related Information*

**Swap Information**

Swap Receipts	Swap Amount Received	Next Swap Rate
None	0.00	0.00%

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*Other Related Information*

The underlying security issuer or guarantor, as applicable, is subject to the informational requirements of the Exchange Act. The underlying security issuer or guarantor, as applicable, currently files reports, proxy statements and other information with the SEC. Those periodic reports, current reports and other reports and other information can be inspected and copied at the public reference facilities maintained by the SEC at Room 1024, 450 Fifth Street, N.W., Washington, D.C. 20549, at prescribed rates. The SEC also maintains a website on the internet at <http://www.sec.gov> at which users can view and download copies of reports, proxy, information statements and other information filed electronically. In addition, those reports and other information may also be obtained from the underlying security issuer by making a request to the underlying security issuer.

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### Realized Loss Detail

Period	Disclosure Control #	Appraisal Date	Appraisal Value	Beginning Scheduled Balance	Gross Proceeds	Gross Proceeds as a % of Sched. Balance	Aggregate Liquidation Expenses *	Net Liquidation Proceeds	Net Proceeds as a % of Sched. Balance	Realized Loss
Current Total										
Cumulative										

\* Aggregate liquidation expenses also include outstanding P&I advances and unpaid servicing fees, unpaid trustee fees, etc..

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Rating Information

		Original Ratings			Rating Change/Change Date(1)				
Class	CUSIP	Fitch	Moody's	S&P	Fitch	Moody's		S&P	
A UNIT	80410C208	NR	Baa2	BBB-		Baa3	6/10/08	BBB	4/29/09
B UNIT	80410CAA7	NR	NR	NR		Baa2	7/2/09	BBB	4/29/09